

Chapter 9 -SPECIAL ASSESSMENTS

Section 9.01 TOWN BOARD MAY LEVY SPECIAL ASSESSMENTS.

- (a) The Town of Turtle by resolution of its Town Board may levy and collect special assessments upon property in a limited and determinable area for special benefits conferred upon such property by an municipal work or improvement and may provide for the payment of all or any part of the cost of the work or improvement. Such authority shall be either under the Town's police powers or under a benefitted property test. The resolution may provide for the payment of all or any part of the cost of the work or improvement out of the proceeds of the special assessments.
- (b) The amount assessed against any property for any work or improvement which does not represent an exercise of the police power shall not exceed the value of the benefits accruing to the property therefrom, and for those representing an exercise of the police power, the assessment shall be upon a reasonable basis as determined by the Town Board.

State Law Reference: Section 66.0703(1), Wis. Stats.

Section 9.02 RESOLUTION AND REPORT REQUIRED.

- (a) Prior to making any such special assessments, the Town Board shall declare by preliminary resolutions its intention to exercise such powers for a stated municipal purpose. Such resolution shall describe generally the contemplated purpose, the limits of the proposed assessment district, the number of installments in which the special assessments may be paid or that the number of installments will be determined at the hearing required under section 9.05 of this Chapter and direct the proper municipal officer or employee to make a report thereon. Such resolution may limit the proportion of the cost to be assessed.
- (b) The report required by subsection (a) shall consist of:
 - (1) Preliminary or final plans and specifications.
 - (2) An estimate of the entire cost of the proposed work or improvement.
 - (3) An estimate as to each parcel of property affected of:
 - a. The assessment of benefits to be levied.
 - b. The damages to be awarded for property taken or damaged.

- c. The net amount of such benefits over damages or the net amount of such damages over benefits.
- (4) A statement that the property against which the assessments are proposed is benefitted, where the work or improvement constitute an exercise of the police power. In such case, the estimates required under subsection (b)(3) shall be replaced by a schedule of the proposed assessments.
- (5) A copy of the report when completed shall be filed with the Town Clerk for public inspection.

State Law Reference: Section 66.0703(4) and (5), Wis. Stats.

Section 9.03 COSTS THAT MAY BE PAID BY SPECIAL ASSESSMENT.

The cost of any work or improvement to be paid in whole or in part by special assessment on property may include the direct and indirect cost thereof, the damages occasioned thereby, the interest on bonds or notes issued in anticipation of the collection of the assessments, a reasonable charge for the services of the administrative staff of the Town and the cost of any architectural, engineering and legal services, and any other item of direct or indirect cost which may reasonably be attributed to the proposed work or improvement. The amount to be assessed against all property for any such proposed work or improvement shall be apportioned among the parcels in the manner designated by the Town Board.

State Law Reference: Section 66.0703(2), Wis. Stats.

Section 9.04 EXEMPTIONS; DEDUCTIONS.

- (a) If any property deemed benefitted shall, by reason of any provision of law, be exempt from assessment therefor, such assessment shall be computed and shall be paid by the Town.
- (b) A parcel of land against which has been levied a special assessment for the sanitary sewer or water main laid in one of the streets upon which it abuts shall be entitled to such deduction or exemption as the Town Board determines to be reasonable and just under the circumstances of each case, when a special assessment is levied for the sanitary sewer or water main laid in the other street upon which such corner lot abuts. Under any circumstance, the assessment will not be less than the long way of such lot. The Town Board may allow a similar deduction or exemption from special assessments, levied for any other public improvement.

State Law Reference: Section 66.0703(1)© and (3), Wis. Stats.

Section 9.07 COMBINED ASSESSMENTS

If more than a single improvement is undertaken, the Town Board may combine the assessments as a single assessment on each property affected except that the property owner may object to any one (1) or more of said improvements.

State Law Reference: Section 66.0703(9), Wis. Stats.

Section 9.08 BOARD'S POWER TO AMEND, CANCEL OR CONFIRM SPECIAL ASSESSMENT.

If, after completion or after the receipt of bids, the actual cost of any work or improvement is found to vary materially from the original estimate, or the assessment is void or invalid for any reason, or if the Town Board determined to reconsider an assessment, it is empowered, after giving notice as required in section 9.05 to amend, cancel or confirm any prior assessment, and notice of this amending, canceling or confirming be given by the Town Clerk as provided in section 9.06 of this Chapter.

State Law Reference: Section 66.0703(11), Wis. Stats.

Section 9.09 WHERE COST OF IMPROVEMENT IS LESS THAN ASSESSMENT.

If the cost of the work or improvement is less than the assessment levied, the Town Board, without notice or hearing, shall reduce each assessment proportionately. If the assessment has been paid either in part or in full, the Town shall refund the property owner such overpayment.

State Law Reference: Section 66.0703(11), Wis. Stats.

Section 9.10 APPEALED ASSESSMENTS PAYABLE WHEN DUE.

Pursuant to section 66.0703(12)(f), Wis. Stats., it shall be a condition to the maintenance of any appeal that any assessment appealed shall be paid when due and payable and upon default in payment any such appeal shall be dismissed.

State Law Reference: Section 66.0703(12)(f), Wis. Stats.

Section 9.11 SPECIAL ASSESSMENT A LIEN ON PROPERTY

Pursuant to section 66.0703(13), Wis. Stats., any special assessment levied under this Chapter shall be a lien on the property against which it is levied on behalf of the Town. The Town Board shall provide for the collection of such assessments and may establish penalties for payment after the due date. The Town Board shall provide that all assessments not paid by the date specified shall be

extended upon the tax roll as a delinquent tax against the property and all proceedings in relation to the collection of such delinquent taxes shall apply to such assessment, except as otherwise provided by statute.

State Law Reference: Section 66.0703(13), Wis. Stats.

Section 9.12 SPECIAL CHARGES PERMISSIBLE.

- (a) In addition to all other methods provided by law, special charges for current services may be imposed by the Town Board by allocating all or part of the cost of the property served. Such may include snow and ice removal, weed elimination, street sprinkling, oiling and tarring, repair of sidewalks or curb and gutter, garbage and refuse disposal, recycling, storm water management, including construction of storm water management facilities, tree care, removal and disposition of dead animals under sec. 60.23(20), Wis. Stats. Soil conservation work under section 92.115, Wis. Stats., and snow removal under sec. 86.105, Wis. Stats.
- (b) Except as provided in subsection (e), the Town Board may impose a special charge against real property for current services rendered by allocating all or part of the cost of the service to the property served. The authority under this section is in addition to any other method provided by law.
- (c)
 - (1) Except as provided in subparagraph (2), the Town Board may determine the manner of providing notice of a special charge.
 - (2) Before a special charge for street tarring or the repair of sidewalks, curbs or gutters may be imposed, a public hearing shall be held by the Town Board on whether the service in question will be funded in whole or in part by a special charge. Any interested person may testify at the hearing. Notice of the hearing shall be by class 1 Notice under ch. 985, published at least 20 days before the hearing. A copy of the notice shall be mailed at least 10 days before the hearing to each interested person whose address is known or can be ascertained with reasonable diligence. The notice under this paragraph shall state the date, time and location of the hearing, the subject matter of the hearing and that any interested person may testify.
- (d) A special charge is not payable in installments. If a special charge is not paid within the time determined by the Town Board, the special charge is delinquent. A delinquent special charge becomes a lien on the property against which it is imposed as of the date of delinquency. The delinquent special charge shall be included in the current or next tax roll for collection and settlement under ch. 74, Wis. Stats.
- (e) Except with respect to storm water management, including construction of storm water management facilities, no special charge may be imposed under this section to collect any arrearage owed a municipal public utility.
- (f) If a special charge imposed under this section is held invalid because this section is found

unconstitutional, the governing body may reassess the special charge under any applicable law.

State Law Reference: Section 66.0627, Wis. Stats.